

## Article - Education

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§5–111.

(a) (1) Each county board shall make the reports required by the State Board and by the State Superintendent.

(2) The reports shall be made at the time, include the items, and be on the forms required by the State Board and by the State Superintendent.

(b) (1) Each county board shall prepare, publish, and make available to interested parties an annual report on the condition, current accomplishments, and needs for improvement of the schools as well as a statement of the business and financial transactions of the county board.

(2) This report shall be published before the end of the calendar year.

(c) The public schools of each county shall use a uniform method, as required by the county superintendent, for reporting the receipts, expenditures, and balances of the operations and activities conducted by the public schools.

(d) (1) At the request of the county governing body made in writing at least 30 days before the reporting deadline, the county board or superintendent shall report to the county governing body on or before November 1 and March 1 of each fiscal year on the school system's operations, including any adjustment made to the approved annual budget.

(2) A report under this subsection shall be made available to all interested persons.

(e) (1) At the request of the county board made in writing at least 30 days before the reporting deadline the county governing body shall report to the county board on or before November 1 and March 1 of each fiscal year on the county's fiscal status for the immediate fiscal year and the subsequent fiscal year.

(2) A report under this subsection shall be made available to all interested persons.

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